

Certified Independent Audit by Galusha, Higgins, & Galusha (page 5)

WESTERN MONTANA MENTAL HEALTH CENTER AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

for the years ended June 30, 2013 and 2012

	Direct Program Services							
	Outpatient Programs	Severely Disabled & Mentally Ill	Children's Services	Chemical Dependency	Client Housing	General and Administrative	2013 Total	2012 Total
Salaries	\$ 4,686,974	\$ 8,439,845	\$ 4,605,255	\$ 2,781,122	\$ 27,966	\$ 1,402,937	\$ 21,944,099	\$ 21,235,536
Employee benefits	1,195,695	2,404,372	1,518,795	795,296	8,775	396,258	6,319,191	6,264,104
Contract services								
Accounting, legal and data processing	4,344	3,017	900	3,868	4,257	412,390	428,776	369,934
Clinical	193,490	1,115	55	33,541	-	-	228,201	200,763
Transitional Home	-	276,369	95,044	-	-	-	371,413	372,354
Therapeutic Foster Care	-	126,076	24,312	-	-	-	150,388	126,358
Other	28,072	58,691	19,422	27,205	9,121	63,501	206,012	125,419
Insurance	179	1,922	294	311	3,819	415,222	421,747	406,262
Supplies	70,285	282,970	75,994	114,235	6,390	65,986	615,860	577,900
Client support	11,712	292,411	70,626	195,041	-	-	569,790	542,720
Communication	79,520	212,316	62,122	86,311	3,618	56,477	500,364	546,336
Travel, conference and relocation	118,846	364,783	135,793	65,238	25,866	129,245	839,771	894,918
Facility expenses								
Rent	42,274	72,225	9,831	53,457	1,660	454	179,901	176,914
Utilities	48,658	152,767	39,419	61,034	38,936	21,873	362,687	355,924
Building maintenance and repair	23,574	78,292	19,754	21,766	28,688	16,731	188,805	194,345
Building depreciation	74,695	221,304	66,058	97,925	108,815	8,260	577,057	528,613
Equipment								
Rental and maintenance	16,024	55,667	11,633	12,611	-	21,165	117,100	120,736
Depreciation	12,937	55,760	15,291	21,836	599	26,950	133,373	189,560
Amortization	1,741	5,020	1,728	4,527	22,898	928	36,842	41,423
Interest	90,985	172,366	58,572	69,851	8,897	31,107	431,778	460,139
Other	9,767	21,751	5,522	9,292	63,133	14,176	123,641	65,526
	<u>\$ 6,709,772</u>	<u>\$ 13,299,039</u>	<u>\$ 6,836,420</u>	<u>\$ 4,454,467</u>	<u>\$ 363,438</u>	<u>\$ 3,083,660</u>	<u>\$ 34,746,796</u>	<u>\$ 33,795,784</u>

mental health	cd
Unduplicated clients served	11,663
Annual direct cost/client	\$2,301
+10% overhead/administration	230
Total annual cost/client	\$2,531

cd
1,458
\$3,055
306
\$3,361

CHILDREN & FAMILIES INTERIM COMMITTEE
March 13 and 14, 2014
March 14, 2014 Exhibit 1